



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: December 15, 2003

PLACE OF MEETING: Bureau of Local Government Conference Room A
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:30 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt minutes of November 25, 2003 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:30 A.M.**

154-03-0336 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0975 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0976 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-0977 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

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Item 2 (continued):

154-03-0978 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0979 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0980 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0981 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0924 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 10:00 A.M.

154-03-0982 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0983 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0984 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0985 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0986 It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0988 It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0989 It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0990 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0987 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

December 15, 2003

Item 2 (continued):

Scheduled for 10:30 A.M.

154-01-1242 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values except the taxable value for 2002 was changed from \$394,400 to \$170,160. Mr. Naftaly recused himself from voting on this petition. The Commission admitted Taxpayer Exhibit 1.

154-01-1243 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. Mr. Naftaly recused himself from voting on this petition. The Commission admitted Taxpayer Exhibits 1 and 2.

154-03-0991 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0992 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0993 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0994 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0995 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0996 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0997 It was moved by Lupi, supported by Roberts, and unanimously approved to dismiss as duplicative file. Duplicate file is 154-03-0500.

154-03-0998 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0999 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 11:00 A.M.

154-03-0317 It was moved by Lupi, supported by Roberts, and unanimously approved to refer this matter for staff recommendation and refer the matter back to the Commission. The Commission admitted Assessor Exhibits 1, 2, and 3.

Item 2 (continued):

Scheduled for 1:30 P.M.

154-03-0256 See Item 3.

154-03-1004 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1005 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1000 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1001 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1002 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1003 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1006 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1007 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1008 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1009 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1010 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 2:00 P.M.

154-03-1012 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1013 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-1014 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1018 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1015 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1016 It was moved by Lupi, supported by Naftaly, and approved to adopt the requested assessed and taxable values.

154-03-1017 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1019 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1020 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1021 It was moved by Lupi, supported by Roberts, and unanimously approved to allow the request to be withdrawn.

Scheduled for 2:30 P.M.

154-03-0328 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0334 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0335 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0337 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0338 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-0094 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Taxpayer Exhibits, 1, 2, 3, 4, 5, and 6. Staff was also directed to review the situation in Union Township in order to determine whether the assessor is in the habit of omitting property.

Item 3. 154-03-0256 It was moved by Lupi, supported by Roberts, and unanimously approved that the State Tax Commission will take over the jurisdiction of the 2003 assessment roll for AuGres Township, Arenac County for parcel code no. 06-003-1-001-400-010-01. Further, the Property Tax Division staff is to review the original figures for the assessed and taxable values and determine the current figures for 2003. The staff costs are to be paid by the township to the Department of Treasury. The Commission admitted Assessor Exhibit 1, and County Exhibits 1, 2, 3, and 4.

Item 4. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner. The following petitions were not approved: 154-02-1718, 154-02-1719, 154-02-1720, 154-02-1721, 154-02-1722, 154-02-1723, and 154-02-1724. The Commission referred these 7 petitions to staff to determine the nature of the problem leading up to the request for reduction of assessments.

Item 5. It was moved by Lupi, supported by Roberts, and unanimously approved based upon the availability of staff that a staff member speak at the Board of Review Educational Seminar at the Holiday Inn of Muskegon on February 20, 2004, Muskegon County.

Item 6. It was moved by Lupi, and supported by Roberts, and unanimously approved to accept the following recommendations: (1) the assessing officer is to prepare and submit STC Form L-4154 for any and all properties identified as subject to omitted real property for years 2001, 2002 and 2003; (2) the assessing officer is to make sure that the 2004 assessment roll is properly prepared to reflect the current status of all properties located within Somerset Township, Hillsdale County; and (3) the Property Tax Division District #9 staff are to provide any necessary (informal) assistance to the assessing officer to assure proper filing of the required STC Form L-4154 and proper recognition on the 2004 assessment roll.

Item 7. It was moved by Lupi, supported by Roberts, and unanimously approved based upon the availability of staff that a staff member conduct a Board of Review training session for Board of Review members, supervisors, and assessors in Saginaw County during February 2004.

Item 8. It was moved by Lupi, supported by Roberts, and unanimously approved to send the proposed letter to the Gogebic County Equalization Director.

- Item 9. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the staff recommendation for re-certification and new certification of computerized tax rolls for:

Allendale Charter Township, Ottawa County
Edenville Township, Midland County
Geneva Township, Midland County
Greendale Township, Midland County
Homer Township, Midland County
Hope Township, Midland County
Ingersoll Township, Midland County
Jasper Township, Midland County
Jerome Township, Midland County
Larkin Township, Midland County
Lee Township, Midland County
Lincoln Township, Midland County
Midland Charter Township, Midland County
Mills Township, Midland County
Mt. Haley Township, Midland County
Porter Township, Midland County
Warren Township, Midland County
City of Coleman, Midland County
Village of Sanford, Midland County
Antwerp Township, Van Buren County

- Item 10. It was moved by Naftaly, supported by Roberts, and unanimously approved to accept the recommendation that the Property Tax Division District #6 that staff maintain an informal monitoring in Genoa Township, Livingston County, regarding omitted property. The Commission also directed that a letter be sent to the assessor directing that the assessor also report on omitted property for the years prior to the current year.

- Item 11. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the staff recommendation regarding the request by Aquila, Inc. for approval to use alternate 2004 forms. The following alternate forms were approved with staff changes: 2004 Personal Property Statement and 2004 Cable Television and Utility Personal Property Report.

- Item 12. 154-02-1700 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.

- Item 13. 154-03-1175 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.

- Item 14. 154-02-2440 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.

- Item 15. 154-03-1167 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 16. 154-03-1043 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 17. 154-04-1064 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 18. 154-03-0515 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 19. 154-03-0516 It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order.
- Item 20. It was moved by Lupi, supported by Roberts, and unanimously approved to accept the following recommendations that (1) the State Tax Commission inform Mr. Dollian that the proper forum for an appeal of actions by the December Board of Review is the Michigan Tax Tribunal; (2) the State Tax Commission inform the assessor of Pinconning Township that the December Board of Review does not have the authority to act on valuation appeals; and (3) the State Tax Commission direct the assessor to inform the July 2004 Board of Review about the error in calculating the 2003 taxable value of the subject property.
- Item 21. The Commission approved to receive and file and no action required.
- Item 22. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 23. It was moved by Lupi, supported by Roberts, and unanimously approved to transfer the certificates as recommended by staff.
- Item 24. It was moved by Lupi, supported by Roberts, and unanimously approved to amend the certificates as recommended by staff.
- Item 25. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke the certificates per Section 15(1) as recommended by staff.
- Item 26. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke the certificates per Section 15(3) as recommended by staff, subject to the offer of a hearing.
- Item 27. It was moved by Lupi, supported by Roberts, and unanimously approved to issue the certificates as recommended by staff.
- Item 28. It was moved by Lupi, supported by Roberts, and unanimously approved to dismiss the application as recommended by staff.

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- Item 29. It was moved by Lupi, supported by Roberts, and unanimously approved to amend the certificate as recommended by staff.
- Item 30. It was moved by Lupi, supported by Roberts, and unanimously approved to revoke the certificates as recommended by staff.
- Item 31. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificates as recommended by staff.
- Item 32. It was moved by Lupi, supported by Roberts, and unanimously approved to place the applications on inactive status as recommended by staff.
- Item 33. It was moved by Lupi, supported by Roberts, and unanimously approved to approve the application as recommended by staff.
- Item 34. It was moved by Roberts, supported by Lupi, and unanimously approved to approve the applications as recommended by staff.
- Item 35. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.
- Item 36. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the certificates as recommended by staff.
- Item 37. It was moved by Lupi, supported by Roberts, and unanimously approved to direct that staff use the Resolution Approving Tax Increment Financing *De Minimus* Standards – 2003 as a guideline but that audit approvals will be made by the Commission on a case by case basis.
- Item 38. The Commission approved to receive and file and no action required.

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It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn the meeting at 2:45 P.M.

DATED TYPED: **December 17, 2003**

DATE APPROVED: **December 30, 2003**

**Robert H. Naftaly, Chair,
State Tax Commission**

**Robert R. Lupi, Member,
State Tax Commission**

**Douglas B. Roberts, Member,
State Tax Commission**